

# Chart of Account Tables

## Topic Objectives

After completing this topic, you will:

- Understand the budget preparation system Chart of Accounts elements
- Understand the relationship between Chart of Accounts in the budget preparation system and the financial system
- Be able to use the Info Edit functionality

## Topic Overview

This section will discuss the following chart of accounts elements of the budget preparation system:

- Fund,
- Agency/Organization,
- Appropriation Unit,
- Job class,
- Decision item, and
- Objects.

This section will also discuss the Info Edit functionality to be used with Decision Item codes and Appropriation codes.

The Funds, Budget Object Classes, and Revenue Sources used in budget preparation are identical to the codes used in the financial system. The Agency/Org used in the budget preparation system is a combination of the Agency and Organization codes used in the financial system. The budget preparation system will also utilize a Job Class element and Decision Item element, which will not be used in the financial system. The Appropriation Unit Code will be established in the budget preparation system and updated in the financial system.

During the year, any new values for Funds, Budget Object Classes, and Revenue Sources will be added to the financial system and interfaced to the budget preparation system. The system

administrator will add any new values for Agency/Organizations, Appropriations, and any corresponding roll-up values to the budget preparation system.

Procedures have been established for departments to request the addition of new Chart of Accounts codes to the budget preparation system or the financial system.

## Hierarchical Elements

Most Chart of Accounts elements in the budget preparation system are structured hierarchically so that users can report on increasingly summarized levels of budgetary data. For each hierarchical element, the system administrator must set up the following tables:

- **Information Table**

All chart of accounts elements in the budget preparation system must first be defined in an information table. A separate information table exists for each chart of accounts element. This table is where the code, name and consolidating status is defined.

Non-consolidating (N level) values of an element are at the lowest level and are the levels at which data is entered into the budget preparation system. Consolidating (C level) values of an element are summaries of non-consolidating values and are primarily used for viewing data or for reporting.

- **Level Table**

In addition to an information table, a level table must be established for each hierarchical data attribute before a consolidation table is built for the element. Up to ten levels can be established for each element. Examples of such levels are House Bill, HB Section, Program and Appropriation Unit for the Appropriation field.

- **Consolidation Table**

Consolidation tables contain the hierarchies of the budget preparation system elements. A consolidation table organizes the values of a data attribute into one or multiple parent-child

relationships. The lowest level in a parent-child relationship is the non-consolidating level, and the levels above it are consolidating levels.

The system administrator will establish a consolidation table for each hierarchical data attribute before the budget preparation system is first used.

One consolidation table will be established for most hierarchical elements; however, multiple consolidation tables can be built for the Appropriation element. The first consolidation table of the Appropriation element controls security access to data entry through budget forms and for viewing data through reports and spreadsheet views.

Additional Appropriation hierarchies will be established for reporting on supplemental appropriations and reappropriations. The system administrator is the only user with access to build multiple hierarchies.

### ***Fund***

The non-consolidating Fund codes used in the budget preparation system are identical to the Fund codes used in the financial system. Each code must be established in the Fund Information Table before it is available for use in the budget preparation system. All non-consolidating fund codes will be updated from the financial system.

A sample of the **Fund Information Table** is displayed below:

The screenshot shows a window titled "Fund Information" with a close button (X) in the top right corner. Inside the window, there are four buttons at the top: "Add", "Delete", "Save", and "Cancel". Below these buttons are two tabs: "Info" (selected) and "Text". The "Info" tab contains the following fields:

Fund:	0101	Type:	Non-consol	Table 1:	
Name:	GENERAL REVENUE			Table 2:	
Desc1:				Table 3:	
Desc2:				Table 4:	
Desc3:				Table 5:	
Desc4:				Table 6:	
Value1:		Value2:			
Value3:		Value4:			
Value5:		Value6:			

Various Fund rollup levels are available for reporting and security. All users will be granted security at Level 1 – All Funds. Budgets will be entered at Level 3.

A sample of the **Fund Level Table** is displayed below:

Level	Name	Type	ID	Description
1	All Funds	C	State	All funds used by the State
2	Fund Type	C	GR	General Revenue Fund
			FED	Federal Funds
			OTHER	All Other Funds
3	Fund	N	0410	State Fair Fees Fund

The Fund Consolidation Table establishes the parent-child relationships between Fund codes.

A sample of the **Fund Consolidation Table** is displayed below:

In this example, data can be entered at Fund **0104** – Vocational Rehabilitation, but cannot be entered at **FED** – Federal Funds. Fund **0104** is at Level 3, **FED** is at Level 2, and **State** is at Level 1.

### *Agency/Org*

The Agency/Organization codes used in the budget preparation system are derived by combining the Agency Codes and

Organization Codes used in the financial system. The Agency and Organization codes could not be established as two separate elements in the budget preparation system, because the Organization codes are duplicated across Agencies. Each code must be established in the Ag Org Information Table before it is available for use in the budget preparation system.

A sample of the **Ag Org Information Table** is displayed below:

The screenshot shows a window titled "Ag Org Information". At the top are buttons for "Add", "Delete", "Save", and "Cancel". Below these are tabs for "Info" and "Text". The "Info" tab is selected. The form contains the following fields:

- Ag Org: 3502358 (with a small icon to its right)
- Type: Non-conso (dropdown menu)
- Name: DIV OF WEIGHTS & MEASURES
- Desc1, Desc2, Desc3, Desc4: Four empty text input fields.
- Table 1, Table 2, Table 3, Table 4, Table 5, Table 6: Six empty text input fields.
- Value1, Value2, Value3, Value4, Value5, Value6: Six empty text input fields arranged in two columns.

In this example, the Agency Code is 350 and the Organization Code is 2358.

Various Agency/Organization rollup levels are available for reporting and security. Departmental users will be granted security access at Level 3. Budgets will be entered at Level 5.

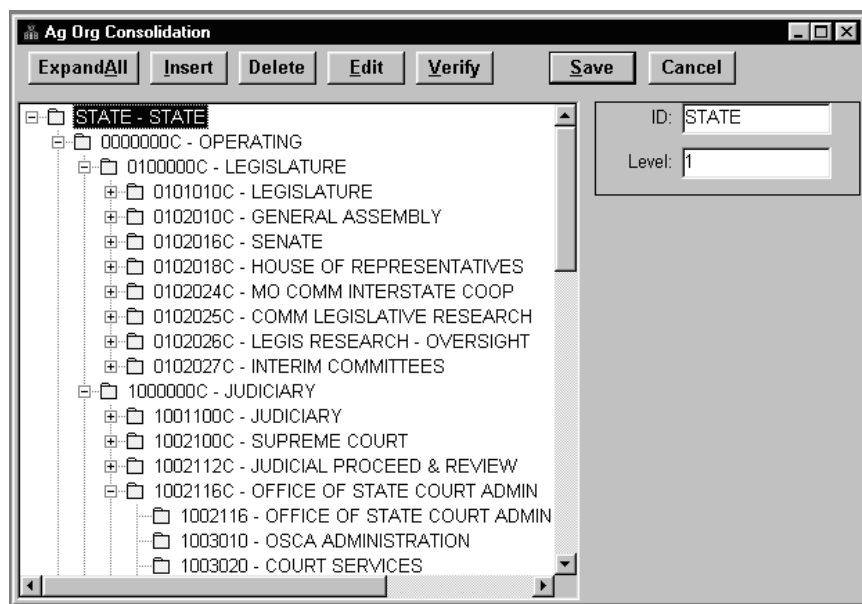
A sample of the **Ag Org Level Table** is displayed below:

Level	Name	Type	ID	Description
1	State	C	State	State of Missouri
2	Type	C	0000000C	Operating
			0001111C	Capital Improvements
			0002222C	Leasing
3	Department	C	3500000C	Department of Agriculture
4	Division	C	3502354C	Animal Health
5	Ag Org	N	3503400	Laboratory Services

Level 2 identifies whether the Ag Org is Operating, Capital Improvements, or Leasing. Level 3 provides Department totals and Level 4 provides Division totals. Level 5 is the non-consolidating Ag Org codes.

The Ag Org Consolidation Table establishes the parent-child relationships between Agency/Organization codes.

A sample of the **Ag Org Consolidation Table** is displayed below:



In the above example, **STATE** is the Level 1 Ag Org; **0000000C** - Operating is at Level 2; **1000000C** - Judiciary is at Level 3; **1002116C** - Office of State Court Admin is at Level 4; and **1002116** – Office of State Court Admin, **1003010** – OSCA Administration, and **1003020** – Court Services are all at Level 5.

Level 3 totals are used for Departmental summaries and Level 4 totals are used for Divisional summaries.

To maintain consistency in the rollups within the budget preparation system, some Agency/Organizations are established as both Level 4 (Divisions) and Level 5 (non-consolidating). When this is the case, the Ag Org codes will be identical except that the Division code will end in a C for consolidating. Ag Org code 1002116 above is such an example.

### *Appropriation Unit Code*

The Appropriation Unit Code will be established in the budget preparation system and interfaced into the financial system. Each code must be established in the Approp Information Table before it is available for use in the budget preparation system. The

description of each Appropriation code will include the valid fund code that can be used with the Appropriation.

A sample of the **Approp Information Table** is displayed below:

Various Appropriation rollup levels are available for reporting and security. Departmental users will be granted security at Level 3. Level 6 represents the SAM budget organization. It uses the same number with a C at the end. Budgets will be entered at Level 7.

The **Approp Level Table** is displayed below:

Level	Name	Type	ID	Description
1	State	C	State	State of Missouri
2	House Bill	C	HB06	House Bill 6
3	Agency	C	3500000C	Department of Agriculture
4	Group	C	3500000A	Appropriations
5	House Bill	C	HB06055	House Bill Section 6.055
6	Section			
6	Program	C	35520C	Laboratory Services
7	Approp #	N	1222	Animal Lab-PS-0292

The Appropriation Consolidation Table establishes the parent-child relationships between Appropriations Codes.

A sample of the **Appropriation Consolidation Table** is displayed below:

The screenshot displays a hierarchical tree structure for budget preparation. The root node is "STATE - STATE". Under it are "HB02 - HOUSE BILL 02" and "50000C - ELEM & SECONDARY EDUCATION". "50000C" has a sub-node "50000G - DESE APPROPRIATIONS". "50000G" has a sub-node "HB02005 - HOUSE BILL SECTION 02005". "HB02005" has a sub-node "50105C - DESE ADMINISTRATION". "50105C" has four sub-nodes: "1249 - DESE-ADMIN-PS-0101", "1253 - DESE-ADMIN-EE-0101", "1635 - DESE-ADMIN-PS-0105", and "0573 - DESE-ADMIN-EE-0105". Below "50105C" are "HB02010 - HOUSE BILL SECTION 02010" and "HB02015 - HOUSE BILL SECTION 02015". At the bottom of the tree is "50000R - DESE REVENUES". To the right of the tree is a sidebar with two input fields: "ID: STATE" and "Level: 1".

In the above example, **STATE** is the Level 1 Appropriation; **HB02** – House Bill 02 is at Level 2; **50000C** – Elem & Secondary Education is at Level 3; **50000G**– DESE Appropriations is at Level 4; **HB02005** – House Bill Section 02005 is at Level 5; **50105C** – DESE Administration is at Level 6; and **1249**, **1253**, **1635**, and **0573** are all at Level 7.

### *Job Class*

To enable departments to track budgets by Job Class, this field was established as a chart of accounts element in the budget preparation system. The Job Class codes and descriptions will be the same codes used in the Human Resource System.

Each Job Class code must be established in the Job Class Information Table before it is available for use in the budget preparation system.

A sample of the **Job Class Information Table** follows:



**JobClass Information**

Buttons: Add, Delete, Save, Cancel

Tabs: Info, Text

JobClass: 000002 Type: Non-conso

Name: CLERK II

Desc1: Desc2: Desc3: Desc4:

Value1: Value2: Value3: Value4: Value5: Value6:

Table1: Table2: Table3: Table4: Table5: Table6:

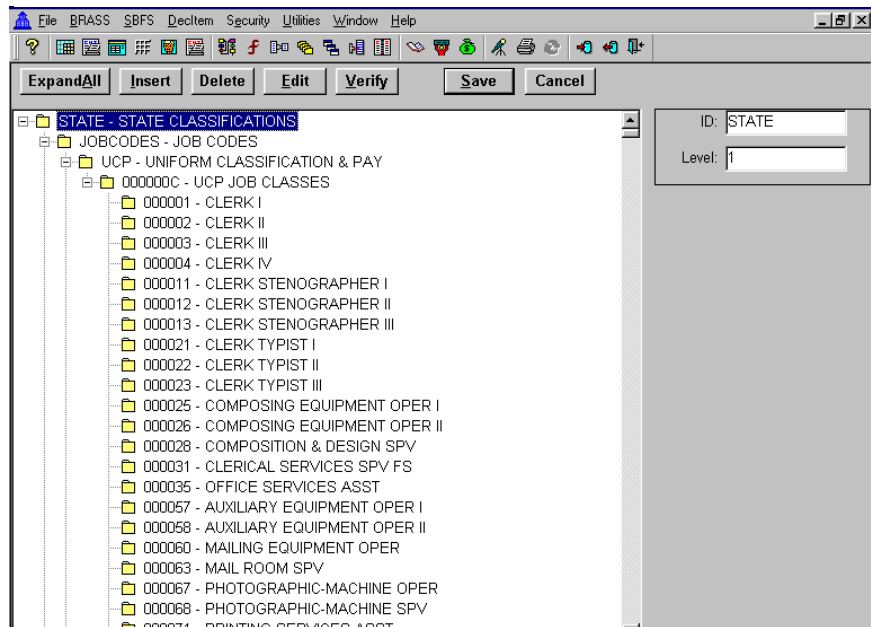
Various Job Class rollup levels are available for reporting and security. Departmental users will be granted security at Level 1. Budgets will be entered at Level 5.

The **Job Class Level Table** is displayed below:

Level	Name	Type	ID	Description
1	State	C	State	State
2	Job Codes	C	JobCodes	All job classes for the State
3	UCP	C	00	UCP
			01	Non-UCP
4	Department	C	240000C	Department Level Non-UCP
5	Job Class	N	000001	Clerk I

The Job Class Consolidation Table establishes the parent-child relationships between Job Classes.

A sample of the **Job Class Consolidation Table** is displayed below:



In the above example, **State** is at Level 1; **JobCodes** – Job Codes is at Level 2; **UCP** – Uniform Classification & Pay is at Level 3; **000000C** – UCP Job Classes is at Level 4; and **000001** through **000068** are at Level 5. A Job Class of **0** will be used for all non-salary requests.

## Non-Hierarchical Element

One Chart of Accounts element in the budget preparation system is structured non-hierarchically. This field is being used to track Decision Item codes.

### *Decision Item Code*

Each Decision Item (DI) Code is established in the Dec Item Information Table. A sample of the **DeclItem Table** follows:

The following Decision Item codes will be used across all Agencies:

- 0000001 Core
- 0000002 Transfers In
- 0000003 One-Time Expenditure Reductions
- 0000004 Transfers Out
- 0000005 Core Reductions
- 0000006 Core Reallocations
- 0000007 Cost of Living Adjustment
- 0000008 WIG Increase

New Decision Item codes, except for WIG, will be established for each Agency. The following numbering convention applies to decision items:

- Operating New Decision Items
  - Digit 1 **1**
  - Digits 2-4 Three digit Agency Identifier
  - Digits 5-7 Sequential Number
- Supplemental New Decision Items
  - Digit 1 **2**
  - Digits 2-4 Three digit Agency Identifier
  - Digits 5-7 Sequential Number
- Capital Improvements New Decision Items
  - Digit 1 **3**
  - Digits 2-4 Three digit Agency Identifier
  - Digits 5-7 Sequential Number

- Reappropriation Operating New Decision Items
  - Digit 1                      **4**
  - Digits 2-4                Three digit Agency Identifier
  - Digits 5-7                Sequential Number
- Reappropriation CI New Decision Items
  - Digit 1                      **5**
  - Digits 2-4                Three digit Agency Identifier
  - Digits 5-7                Sequential Number
- Leasing New Decision Items
  - Digit 1                      **6**
  - Digits 2-4                Three digit Agency Identifier
  - Digits 5-7                Sequential Number

### ***Decision Item Background Tables***

Each decision item in the budget preparation system can have up to nine associated classifications. This allows reporting of a single decision item in up to nine different ways. Before actual decision items can be established, the necessary decision item classification tables must be built. Currently, seven tables have been established for use in the Budget Preparation System. These tables are:

- The rank of the decision item (1 through...);
- The type of expense represented by the decision item if applicable (vehicles, mileage, etc.);
- The agency code;
- Up to the three Show Me results to which the decision item pertains, in order of effect;
- The category of the decision item (core item, pay plan item, mandatory item, expansion item, or unassigned). This table will be filled out by the Division of Budget and Planning.

## Info Edit

Info Edit functionality allows end users to modify certain fields while leaving other fields protected. The System Administrator will establish the fields that will be editable by the end user in the Info Edit Setup Screen for Decision Item codes and Appropriation codes.

### *Decision Item Codes*

For New Decision Items, the System Administrator will establish a block of codes to be used by each Agency. Only users in that Agency will have access to its codes. Each agency will be responsible for assigning and tracking the Decision Item numbers that have been used. As an Agency uses its New Decision Item codes, the user must enter a description for the code and type a brief justification for the request.

The end user will access the Decision Item Info Edit Screen to change the name, complete the text box, and attach the fields from the associated classification tables. An example follows:

The screenshot shows a window titled "Edit Information" with a close button (X) in the top right corner. Below the title bar are "Save" and "Cancel" buttons. The main area contains several input fields arranged in a grid-like fashion. The first row has "DeclItem:" followed by a text box containing "1100001", another text box containing "JUD- OPERATING NEW DI", and "Access:" followed by a text box containing "JUD". The second row has "Rank:" followed by a text box, "Type:" followed by a text box, and "Agency:" followed by a text box containing "100". The third row has "SMR1:" followed by a text box, "SMR2:" followed by a text box, and "SMR3:" followed by a text box. The fourth row has "Category:" followed by a text box, "ProgTable8:" followed by a text box, and "ProgTable9:" followed by a text box. Below these fields is a large text area with a scroll bar. The text area contains the instruction: "This is the text box. Type a brief description of your decision item here."

### *Appropriation Code*

Info Edit will also be used to establish estimated Appropriations. If an Agency wishes to request that an Appropriation be estimated, an "E" should be typed in the Value Tables of the Appropriation Code as displayed below:

The screenshot shows a software window titled "Edit Information" with a close button (X) in the top right corner. Below the title bar are "Save" and "Cancel" buttons. The window has two tabs: "Info" (selected) and "Text". The "Info" tab contains the following fields:

Approp:	1635	Type:	Non-conso	Table1:	
Name:	DOR-ADMIN-PS-0132			Table2:	
Desc1:				Table3:	
Desc2:				Table4:	
Desc3:				Type:	
Desc4:				GovRes:	
GovEst:	E	ConfEst:	E	Value4:	
HouseEst:	E			Value6:	
SenateEst:	E				

At future stages, the Governor, House or Senate may remove the "E" from the Appropriation Code.

### Line Names

Although Line Names (Objects) is also a non-hierarchical Chart of Accounts element, rollup values have been established for reporting. Lines will be used for budget object classes, revenue sources and performance measures. Lines will be discussed in more detail later.